IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R.No. 177 of 1998
Date of decision: 9.11.2006

Raj Paul Duggal, Khanna — **Applicant**
through
Nemo

v.

Commissioner of Income-tax, Ludhiana — **Respondent**
through
Mr. S. K.Garg Narwana, Advocate

CORAM:

Hon'ble Mr.Justice Ajay Kumar Mittal
Hon'ble Mr.Justice Rajesh Bindal

1. Whether Reporters of local papers may be allowed to see the judgment ?
2. To be referred to the Reporters or not ?
3. Whether the judgment should be reported in the Digest?

Rajesh Bindal, J.

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench (for short, `the Tribunal'), arising out of its order in I.T.A. No. 626 and C.O. No. 116/Chandi/93, in respect of assessment year 1991-92:

> "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in taking the view that the amount received as incentive bonus by a development officer of the Life Insurance Corpn. of India was taxable under the head `salary' and not entitled to any deduction on account of expenditure other than the standard deduction available u/s 16(1) of the Income-tax Act, 1961 ?"

At the very out-set, learned counsel for the Revenue stated that the question of law, referred to this Court, deserves to be answered against the assessee in view of the judgment of this Court in B. M. Parmar v. C. I. T., (1999) 235 ITR 679, which has been subsequently followed by this Court in I.T.R. No.15 of 1995 – The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak, decided on 5.9.2006.

However, when the case was called for hearing, no one has put in appearance on behalf of the assessee. In the absence of any assistance by the assessee, we do not deem it appropriate to go into the question.

Accordingly, the reference is returned unanswered.

(Rajesh Bindal)
Judge

(Ajay Kumar Mittal)
Judge

9.11.2006
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